## Form **8863**

Department of the Treasury Internal Revenue Service (99)

## Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)

► See separate Instructions to find out if you are eligible to take the credits.

► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2009

Attachment
Sequence No. 50

Name(s) shown on return

Your social security number

Cauti	on: You cannot take both an e	education credit and the	tuition and fees de	duction (see Forn	1 8917)	for the <b>same</b> s	studer	<b>it</b> for the same	year.			
Par	Use Part II if you are owaive the computation	unity Credit claiming the Hope cre on method in this part take the American op	for all students.						to			
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2 from the amou column (c). If or less, enter	amount in amount in c (c). If zero (d) by 25%		lumn enter the am		nount from Otherwise, 00 to the			
-												
- - -		28										
	<b>Tentative American opport</b> more than zero. If you are otherwise, go to Part IV	taking the lifetime lea	arning credit for	a different stude	ent, go	o to Part III;	2					
Part	Hope Credit Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.  Caution: You cannot take the Hope credit for more than 2 tax years for the same student.											
3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,400* for each student.	(d) Enter the sr of the amour column (c) \$1,200**	nt in column (c) ar column (d)			(f) Enter one-half of the amount in column (e)				
-									-			
-												
4	For each student who attended at For each student who attended at Foreative Hope credit. Addressly for another student, go	an eligible educational inst	itution in a Midweste 3, column (f). If y	rn disaster area, en you are taking th	ter the s	smaller of the an ime learning	nount i		 2,400. 			
Part	III Lifetime Learning	Credit. Caution: You dit for the same stud	u <b>cannot</b> take the	e American opp	ortuni	ity credit or th	ie Ho	pe credit and	the			
5	(a) Student's name (as shown on page 1 of your tax return)  First name  Last name				(b) Student's social security number (as shown on page 1 of your tax return)			(c) Qualified expenses (see instructions)				
e	Add the amounts on line 5	column (c) and enter	r the total				6					
6 7a	Add the amounts on line 5 Enter the <b>smaller</b> of line 6		r the total				6 7a					
b	For students who attended a of \$10,000 or their qualified 6	n eligible educational in	stitution in a Midwe	estern disaster are	a, ente	er the <b>smaller</b>	7b					
С	Subtract line 7b from line 7						7c					
8a	Multiply line 7b by 40% (.4	·					8a					
b	Multiply line 7c by 20% (.2	0)					8b					

8c

c Tentative lifetime learning credit. Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V

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01111 00	355 (2555)			
Part	IV Refundable American Opportunity Credit			
9	Enter the amount from line 2	9		
10	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)			
11	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22			
12	Subtract line 11 from line 10. If zero or less, <b>stop</b> ; you cannot take any education credit			
13	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)			
14	If line 12 is:  • Equal to or more than line 13, enter 1.000 on line 14			
	• Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places)	14	-	
15	Multiply line 9 by line 14. Caution: If you were under age 24 at the end of the year and meet			
	the conditions in the instructions, you cannot take the refundable American opportunity	45		
16	credit. Skip line 16, enter the amount from line 15 on line 17, and check this box <b>Proposition</b> Refundable American opportunity credit. Multiply line 15 by 40% (.40). Enter the amount here and	15		
10	on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below	16		
Part				1
17	Subtract line 16 from line 15	17		
18	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25	18		
19	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er)			
20	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 <b>20</b>			
21	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24			
22	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)			
23	If line 21 is:			
	• Equal to or more than line 22, enter the amount from line 18 on line 24 and to line 25.			
	• Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to	23		
	at least three places)	0.4		
24	Multiply line 18 by line 23	24		
25 26	Add line 17 and line 24. If zero, <b>stop</b> ; you <b>cannot</b> take any nonrefundable education credit Enter the amount from Form 1040, line 46, or Form 1040A, line 28	25 26		
27	Enter the total, if any, of your credits from:	20		
	• Form 1040, lines 47, 48, and the amount from Schedule R (Form 1040) entered on			
	line 53	27		
	● Form 1040A, lines 29 and 30			
28	Subtract line 27 from line 26. If zero or less, stop; you cannot take any nonrefundable education			
	credit	28		
29	Nonrefundable education credits. Enter the smaller of line 25 or line 28 here and on Form 1040,			
	line 49, or Form 1040A, line 31	29		
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the	amount to	enter.	